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AN ACT

RELATING TO TAXATION; AUTHORIZING DISTRIBUTION OF CERTAIN
GASOLINE TAX PROCEEDS; PROVIDING FOR INTERGOVERNMENTAL TAX
SHARING AGREEMENTS; AMENDING SECTIONS OF THE NMSA 1978.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF NEW MEXICO:

Section 1. Section 7-1-6.10 NMSA 1978 (being Laws 1983,
Chapter 211, Section 15, as amended) is amended to read:

"7-1-6.10. DISTRIBUTIONS--STATE ROAD FUND.--

A. A distribution pursuant to Section 7-1-6.1 NMSA
1978 shall be made to the state road fund in an amount equal
to the net receipts attributable to the taxes, surcharges,
penalties and interest imposed pursuant to the Gasoline Tax
Act and to the taxes, surtaxes, fees, penalties and interest
imposed pursuant to the Special Fuels Supplier Tax Act and
the Alternative Fuel Tax Act less:

(1) the amount distributed to the state
aviation fund pursuant to Subsection B of Section 7-1-6.7
NMSA 1978;

(2) the amount distributed to the motorboat
fuel tax fund pursuant to Section 7-1-6.8 NMSA 1978;

(3) the amount distributed to municipalities
and counties pursuant to Subsection A of Section 7-1-6.9 NMSA
1978;

(4) the amount distributed to the county

1 government road fund pursuant to Section 7-1-6.19 NMSA 1978;

2 (5) the amount distributed to the local
3 governments road fund pursuant to Section 7-1-6.39 NMSA 1978;

4 (6) the amount distributed to the
5 municipalities pursuant to Section 7-1-6.27 NMSA 1978;

6 (7) the amount distributed to the municipal
7 arterial program of the local governments road fund pursuant
8 to Section 7-1-6.28 NMSA 1978;

9 (8) the amount distributed to a qualified
10 tribe pursuant to a gasoline tax sharing agreement entered
11 into between the secretary of transportation and the
12 qualified tribe pursuant to the provisions of Section
13 67-3-8.1 NMSA 1978; and

14 (9) the amount distributed to the general
15 fund pursuant to Section 7-1-6.44 NMSA 1978.

16 B. A distribution pursuant to Section 7-1-6.1 NMSA
17 1978 shall be made to the state road fund in an amount equal
18 to the net receipts attributable to the taxes, interest and
19 penalties from the Weight Distance Tax Act."

20 Section 2. Section 7-1-6.44 NMSA 1978 (being Laws 2003,
21 Chapter 150, Section 2) is amended to read:

22 "7-1-6.44. DISTRIBUTION--GASOLINE TAX SHARING
23 AGREEMENT.--

24 A. A distribution pursuant to Section 7-1-6.1 NMSA
25 1978 shall be made by the department to each qualified tribe

1 in an amount equal to forty percent of the net receipts
2 attributable to the gasoline tax paid to the department on two
3 million five hundred thousand gallons of gasoline each month.
4 The distribution to each qualified tribe shall be made pursuant
5 to a gasoline tax sharing agreement entered into by the
6 department of transportation and the qualified tribe according
7 to the provisions of Section 67-3-8.1 NMSA 1978.

8 B. From the balance remaining each month from the
9 gasoline tax revenue on two million five hundred thousand
10 gallons of gasoline per qualified tribe after distributions
11 made pursuant to Subsection A of this section, a distribution
12 of thirty-three thousand three hundred thirty-three dollars
13 (\$33,333) shall be made to the general fund.

14 C. The balance remaining after the distributions
15 from gasoline tax revenue from two million five hundred
16 thousand gallons of gasoline per qualified tribe pursuant to
17 Subsections A and B of this section shall be distributed
18 pursuant to Section 7-1-6.10 NMSA 1978.

19 D. As used in this section, "qualified tribe" means
20 the Pueblo of Nambe or the Pueblo of Santo Domingo, as long as
21 it owns one hundred percent of a registered Indian tribal
22 distributor pursuant to the Gasoline Tax Act, that qualifies
23 for a deduction pursuant to Subsection F of Section 7-13-4 NMSA
24 1978 and has entered into a gasoline tax sharing agreement
25 pursuant to Section 67-3-8.1 NMSA 1978."

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1 Section 3. Section 67-3-8.1 NMSA 1978 (being Laws 2003,
2 Chapter 150, Section 3) is amended to read:

3 "67-3-8.1. SECRETARY--AUTHORITY TO ENTER INTO
4 INTERGOVERNMENTAL AGREEMENT--GASOLINE TAX SHARING AGREEMENT--
5 QUALIFIED TRIBE.--

6 A. The secretary may enter into an
7 intergovernmental agreement that may be referred to as a
8 "gasoline tax sharing agreement" with a qualified tribe to
9 receive forty percent of the gasoline tax revenue paid on two
10 million five hundred thousand gallons of gasoline each month in
11 exchange for the qualified tribe's agreement that the qualified
12 tribe or a registered Indian tribal distributor owned by the
13 qualified tribe shall not:

14 (1) distribute gasoline for resale outside of
15 the boundaries of that registered Indian tribal distributor's
16 Indian reservation, pueblo grant or trust land located in New
17 Mexico; and

18 (2) claim all or part of the deduction
19 authorized in Subsection F of Section 7-13-4 NMSA 1978.

20 B. The term of a gasoline tax sharing agreement
21 entered into pursuant to this section shall be for a period of
22 up to ten years.

23 C. A gasoline tax sharing agreement entered into
24 pursuant to this section shall be construed solely as an
25 agreement between the two party governments and shall not

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1 alter or affect the government-to-government relations between
2 the state and any other tribe.

3 D. Nothing in this section or in a gasoline tax
4 sharing agreement entered into pursuant to this section shall
5 be construed as creating rights in a third party.

6 E. Copies of gasoline tax sharing agreements shall
7 be promptly transmitted to the secretary upon signing by the
8 representatives of the governments that are parties to the
9 agreement.

10 F. As used in this section:

11 (1) "qualified tribe" means the Pueblo of
12 Nambe or the Pueblo of Santo Domingo, as long as it owns one
13 hundred percent of a registered Indian tribal distributor
14 pursuant to the Gasoline Tax Act, that qualifies for a
15 deduction pursuant to Subsection F of Section 7-13-4 NMSA 1978;
16 and

17 (2) "tribe" means an Indian nation, tribe or
18 pueblo located in New Mexico."

19 Section 4. EFFECTIVE DATE.--The effective date of the
20 provisions of this act is July 1, 2004. _____

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